1975 ஏப்ரல் 19]

இணைப்பு VII

[259ஆம் பக்கத்தில் இனம் 6 (7)க்கான அடிக் குறிப்பைக் காண்க.]

L. A. Bill No. 18 of 1975

(As passed by the Assembly.)

A Bill further to amend the Tamil Nadu General Sales Tax Act, 1959.

Be it enacted by the Legilature of the State of Tamil Nadu in the Twenty-sixth year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 1975.

(2) (i) Clauses (*a*) to (*e*) and (*h*) of section 2 and section 3 shall be deemed to have come into force on the 3rd March 1975.

(ii) Clauses (*f*) and (*g*) of section 2 shall be deemed to have come into force on the 12th March 1975.

2. *Amendment of First Schedule to Tamil Nadu Act* 1 *of* 1959.—In the First Schedule to the Tamil Nadu General Sales Tax Act 1959 (Tamil Nadu Act 1 of 1959) (hereinafter referred to as the principal Act),—

(*a*) in item 3-A for the entry in column (2), the following entry shall be subtituted, namely :—

"Electric storage batteries and parts thereof including containers, covers and plates.".

(*b*) in items 31, 32, 36 and 94, in column (4), for the figure "5-1/2", the figure "6" shall be substituted;

(*c*) for item 41 and the entries relating thereto, the following items and entries shall be substituted, namely :—

"41	All kinds of electrical goods (other than those specified elsewhere in this Schedule), including wires, holders, plugs, switches, casings, cappings, reapers, bends, junction boxes, meter boxes, switch boxes, meter boards, switch boards, electrical earthen-ware and porcelain-ware.	Do.	9
41-A	All electrical instruments, apparatus and appliances (other than those specified elsewhere in this Schedule), but including electrical fans, lighting bulbs, torches, fluorescent tubes and their fittings including chokes and starters and parts and accessories of all such electrical instruments, apparatus and appliances.	Do.	9
41-B	Electrical grinders, mixers, blenders, hair-driers, shavers, washing machines, heaters, cooking ranges, boilers, ovens, geysers, generators, transformers and parts and accessories of all such goods.	Do.	12
41-C	Electronic systems, instruments, apparatus, appliances (other than those specified elsewhere in this Schedule), but including electornic cash-registering indexing, card-punching, franking and addressing machines, computers of analog and digital varieties, one-record units and other electronic goods and parts and accessories of all such goods.	Do.	12

(*d*) in item 51, in column (4), for the figure "9", the figures "12" shall be substituted;

(*e*) in items 78, 79, 80 (a) and 80(b) in column (4), for the figures "3-1/2", the figure "4" shall be substituted;

(*f*) in item 84, in column (3), for the entry "Do", the following entry shall be substituted, namely :—

"At the point of first sale in the State.

Explanation.—For the purpose of this item, in the case of timber and bamboo purchased by the forest contractors in the auction of forest coupes conducted by the Forest Department of the Government, the sale by such contractors of such timber and bamboo in any form or size shall be deemed to be the first sale and the sale by the Forest Department in such auction of forest coupes shall not be deemed to be the first sale."

(*g*) in item 85, in column 3, for the entry "Do" the entry "At the point of first sale in the State" shall be substituted;

(*h*) after item 136 and the entries relating thereto, the following item and entries shall be added, namely :—

"137. Prawns, lobsters, crabs, frogs and frog-legs.	At the point of last purchase in the State.

3. *Amendment of Second Schedule to Tamil Nadu Act* 1 *of* 1959.—In the Second Schedule to the principal Act, in items 2 and 3, in column (4), for the figure "2", the figure "3" shall be substituted.

4. *Certain amendment made by notification published on the* 3rd *March* 1975 *deemed not to have taken effect.* Notwithstanding anything contained in section 59 of the Principal Act, the amendment to item 77 of the First Schedule to the Principal Act, made by the notification of the State Government in the Commercial Taxes and Religious Endowments Department, No. II (1)/CTRE/207/(b)/75, dated 1st March 1975, published at pages 1 to 2 of Part II—section 1 of the *Tamil Nadu Government Gazette* Extrordinary, dated the 3rd March 1975 shall be deemed never to have taken effect.

I certify that this is a money bill

Fort St George,
Madras,
18th April 1975

K. GOVINDAN
Speaker,
Tamil Nadu Legilative Assembly